DOCUMENT RESUME

ED 132 661 EA 008 946

AUTHOR	Costerison, Dennis, Comp.
TITLE	Program Accounting in the United States.
INSTITUTION	Indiana State Dept. of Public Instruction, Indianapolis.
PUB DATE	75
NOTE	52p.; For related documents, see ED 108 356, ED 109 771, and EA 008 945-948
EDRS PRICE	MF-$0.83 HC-$3.50 Plus Postage.
DESCRIPTORS	Educational Legislation; Elementary Secondary Education; Management Systems; *National Surveys; *Program Budgeting; Program Evaluation; *Program Planning; *Resource Guides; *State Legislation
IDENTIFIERS	*Planning Programming Budgeting System; PPBS

ABSTRACT

This booklet summarizes data on the status of planning, programming, budgeting systems (PPBS) in the United States, based on a survey conducted by the Indiana State Department of Public Instruction in June 1975. Data are presented on a state-by-state basis for 45 states; the states of Hawaii, Iowa, Maryland, Michigan, and Tennessee did not respond to the survey. For each responding state, the booklet lists the name and address of the contact person who provided the survey data, any PPBS legislation currently in force, and PPBS-related publications submitted in response to the survey, and a brief summary of PPBS-related activities in the state. (JG)

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PROGRAM ACCOUNTING IN THE UNITED STATES

U S DEPARTMENT OF HEALTH, EDUCATION & WELFARE
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INDIANA DEPARTMENT OF PUBLIC INSTRUCTION
HAROLD H. NEGLEY, SUPERINTENDENT
1975

PROGRAM ACCOUNTING IN THE UNITED STATES

The Indiana Department of Public Instruction has been developing a Planning and Program Budget System (PPBS) for the public school corporation of Indiana since October of 1971. The Division of Planning and Evaluation has had primary responsibility for this task. To assist in the development of Indiana's PPB System, information was requested from the other 49 states concerning this timely subject. As of June 1, 1975, 44 states responded. This report summarizes the research completed by the Division of Planning and Evaluation on the status of Program Accounting in the United States.

Ivan Wagner, Director
Division of Planning and
Evaluation

STATES RESPONDING AS OF JUNE 1, 1975

ALABAMA	X	NEBRASKA	X
ALASKA	X	NEVADA	X
ARIZONA	X	NEW HAMPSHIRE	X
ARKANSAS	X	NEW JERSEY	X
CALIFORNIA	X	NEW MEXICO	X
COLORADO	X	NEW YORK	X
CONNECTICUT	X	NORTH CAROLINA	X
DELAWARE	X	NORTH DAKOTA	X
FLORIDA	X	OHIO	X
GEORGIA	X	OKLAHOMA	X
HAWAII		OREGON	X
IDAHO	X	PENNSYLVANIA	X
ILLINOIS	X	RHODE ISLAND	X
IOWA		SOUTH CAROLINA	X
KANSAS	X	SOUTH DAKOTA	X
KENTUCKY	X	TENNESSEE	
LOUISIANA	X	TEXAS	X
MAINE	X	UTAH	X
MARYLAND		VERMONT	X
MASSACHUSETTS	X	VIRGINIA	X
MICHIGAN		WASHINGTON	X
MINNESOTA	X	WEST VIRGINIA	X
MISSISSIPPI	X	WISCONSIN	X
MISSOURI	X	WYOMING	X
MONTANA	X		

Contact Person: The person who responded to the inquires of the Division of Planning and Evaluation.

Legislation: PPBS legislation which applies to state and local agencies. Eleven states reported legislation.

Publications: The publications which were sent and are in the files of the Division of Planning and Evaluation. Twenty-nine states sent publications.

Narrative: A short summary of the activities of each state as they relate to PPBS or related areas.

ALABAMA

Contact Person: B.D. Whetstone
Alabama Education Study Commission
818 South Perry Street
Montgomery, Alabama 36104

Legislation: None

Publications: Alabama's Education Program Management and Budgeting System

Narrative: Alabama is using eleven pilot school systems to test the feasibility of their new program budget system. This pilot project is under the leadership of the Alabama Education Study Commission.

ALASKA

Contact Person: David A. Eide
Research Analyst
Office of Planning and Research
Alaska Department of Education
Pouch F - Alaska Office Building
Juneau, Alaska 99801

Legislation: Chapter No. 188, 1970.

An act to provide for a comprehensive system for state program budgeting and financial management for all state agencies.

Publications: Chapter No. 188, 1970.

State PPBS and the Potential Effect on LEA's and Learners: Negative or Positive?

Why Program Budgeting?

FY 1973 Program Performance Reporting

Narrative: The effort toward a PPB System in Alaska has declined recently. There was no documentation sent concerning PPBS that was dated after May, 1972. This would reflect a decline in interest.

ARIZONA

Contact Person: Thomas W. Hazard
Planning and Evaluation Specialist
Research, Planning and Information Services
Arizona Department of Education
1535 West Jefferson
Phoenix, Arizona 85007

Legislation: None

Publications: None

Narrative: The Arizona Department of Education does not prescribe, encourage or fund any pilot development of PPBS. In a survey of one of Arizona's largest counties, only four out of sixteen school corporations were looking at PPBS.

ARKANSAS

Contact Person: R. A. Carpenter
Planning and Evaluation
Department of Education
State Education Building
Little Rock, Arkansas 72201

Legislation: Act 876, (PPBS in State Agencies) 1973.

Publications: Annual Operations Plan - Program Budget Document

Act 876, 1973

Narrative: PPBS is being developed in state agencies, but there is no action to implement PPBS in school corporations. A few corporations are presently studying the concept.

CALIFORNIA

Contact Person: Erwin A. Decker
Assistant to the Deputy Superintendent for Administration
California Department of Education
State Education Building
721 Capitol Mall
Sacramento, California 95814

Legislation: Chapter 1573. School Budget Act of 1967.

Established an Advisory Commission on School District Budgeting and Accounting, the purpose of which was to advise upon a PPBS for local school systems.

Chapter 92, Assembly Concurrent Resolution No. 98, 1972.

Requested State Board of Education to withhold adoption of proposed accounting manual and forego other specified action about implementation of a PPBS.

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CALIFORNIA, cont.

Publications:

Chapter 92, Assembly Concurrent Resolution No. 98, 1972.

California School Accounting Manual, 1973.

Proposed New Program Budgeting and Accounting Manual, 1972.

Program Budgeting and Accounting System: A Review of the Progress and Issues to Date, 1972.

Planning, Programming, Budgeting System Manual, 1970.

Educational Planning and Evaluation Guide for California School Districts.

Narrative:

California is experiencing a moratorium in regard to the development of a true PPBS for public schools. PPBS research was terminated through ACR 98 as a result of various pressure group activity opposing PPBS at legislative hearings.

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COLORADO

Contact Person: Ronald D. Kelton, Consultant
School Finance and Data Services
Colorado Department of Education
State Office Building
201 East Colfax
Denver, Colorado 80203

Legislation: Senate Bill #42, 1971 (Program, Planning, Budgeting, and Evaluating (PPBES) Act).

Chapter 123, S.42 (H.B. 1020, 1973)

Financial Policies and Procedures Act which repeals Article 42, 1971, the PPBES Act. Calls for program-oriented budget format. To be implemented by 1976.

Publications: Financial Policies and Procedures Handbook, 1976 - Accounting Handbook based on Handbook II, Revised.

Chapter 123, S.42 (H.B. 1020, 1973).

Narrative: Colorado's PPB System is to be implemented by January 1, 1976 using the financial accounting system found in Handbook II, Revised.

CONNECTICUT

Contact Person: Elizabeth M. Schmitt
Office of Departmental Planning
Department of Education
Box 2219
Hartford, Connecticut 06115

Legislation: None

Publications: Memo About Program Budget

Connecticut State Department of Education
Program Budget, 1975-76

Narrative: For the last three years the Connecticut State Board of Education has prepared a Program Budget interpretation of its line item budget for presentation to the Governor and General Assembly. Of the 165 school systems in Connecticut, approximately 10 have developed comprehensive PPB Systems, and an additional 40 utilize Program Budgets in varying degrees of sophistication.

DELAWARE

Contact Person: John J. Ryan
Assistant State Superintendent
Administrative Services Branch
Department of Public Instruction
The Townsend Building
Dover, Delaware 19901

Legislation: None

Publications: None

Narrative: The State of Delaware has not at this point in time adopted PPBS for use in the school districts of the state.

FLORIDA

Contact Person: Ralph D. Turlington
Commissioner of Education
Florida Department of Education
Tallahassee, Florida 32304

Legislation: Chapter 216, S.216.141, 1969

Establishes a PPBS for all state agencies in Florida.

Publications: Proposed Program Structure for K-12 Education, 1975-80.

A Manual for Financial and Program Cost Accounting and Reporting for Florida Schools, 1974.

The Accreditator: Quantitative Data, 1974-75.

The Accreditator: Self-Evaluation, 1974-75.

The Accreditator: Course Codes, 1974-75.

Narrative: Florida is implementing Handbook II, Revised and PPBS simultaneously. Florida has established pilot projects to test PPBS and their program accounting system.

GEORGIA

Contact Person:	Sidney B. Neville Director of Planning Division of Planning, Research and Evaluation Department of Education State Office Building Atlanta, Georgia 30334
Legislation:	None
Publications:	Mutuality of Planning - SEA: State of Georgia, pages 18-33.
	A Proposal to Broaden the Scope of Comprehensive Studies, 1974.
Narrative:	Main emphasis has been on planning in the Department of Education.

IDAHO

Contact Person:	Dr. Roger L. Reynoldson Acting Bureau Chief Planning and Evaluation Department of Education Len B. Jordon Office Building Boise, Idaho 83720
Legislation:	None
Publications	None
Narrative:	The Idaho State Department of Education and school districts in the State of Idaho do not have a formally adopted PPBS. There is movement toward this type of system.

ILLINOIS

Contact Person: Joseph M. Cronin
State Superintendent of Education
Illinois Office of Education
100 North First Street
Springfield, Illinois 62706

Legislation: Senate Bill No. 1548, 1972.

School District Educational Effectiveness and Fiscal Efficiency Act.

Provided funds to local school districts for developing management systems which are educationally effective and fiscally efficient.

Publications: School District Educational Effectiveness and Fiscal Efficiency: A Progress Report, 1974.

Narrative: The Illinois Office of Education is in the process of implementing Handbook II, Revised in local school districts. Currently, 21 school districts have implemented the handbook with an estimated additional 30 districts implementing July 1, 1975.

INDIANA

Contact Person: Dr. Ivan Wagner, Director
Division of Planning and Evaluation
Department of Public Instruction
120 West Market - 16th Floor
Indianapolis, Indiana 46204

Legislation: Public Law 309, 1971.

PPBS in all public school corporations.

Publications: PPBS and Indiana Schools: A Manual for Operationalizing PPBS, 1974.

Legislative Report on Public Law 309, 1974.

The Application of the Planning, Programming Budgeting System Concept to Guidance and Counseling Services, 1974.

PPBS in Indiana, 1974.

Program Accounting: Indiana PPBS Project, 1974.

PPBS: Suggestions for Implementation, 1974.

Narrative: Four pilot school corporations were established in 1972 to study the concept of PPBS. Numerous school corporations are now implementing some portion of PPBS. A program accounting system has been developed which is based on Handbook II, Revised. All Indiana school corporations will implement PPBS by July 1, 1977.

KANSAS

Contact Person: Lawrence T. Casto
Assistant Commissioner
Division of Development
Department of Education
Kansas State Education Building
120 East 10th Street
Topeka, Kansas 66612

Legislation: None

Publications: None

Narrative: There is no viable program of PPBS in Kansas. The Kansas Department of Education is developing an objectives-based budget for FY '77, but the prospects are not good that this will be fully accomplished.

KENTUCKY

Contact Person: Dr. Arnold Guess
Deputy Director
Bureau of Administration and Finance
Kentucky Department of Education
Frankfort, Kentucky 40601

Legislation: None

Publications: None

Narrative: Kentucky is currently developing and installing an accounting system based on Handbook II, Revised. Also, it is their intention to completely computerize local school district financial records throughout the state by establishing terminals (Honeywell 725G) in five regions in order to process data on an IBM 370-168 in Frankfort.

LOUISIANA

Contact Person:	Katherine P. Finley Deputy Associate Superintendent for School Programs Director, Planning and Evaluation Department of Education P.O. Box 44064 Baton Rouge, Louisiana 70804
Legislation:	None
Publications:	Accountability Project Brochure
Narrative:	Accountability Project being developed for the entire state.

MAINE

Contact Person: Horace P. Maxcy, Jr.
Planning Specialist
Maine Department of Educational and Cultural Services
Augusta, Maine 04330

Legislation: None

Publications: None

Narrative: Maine has been engaged in developing a comprehensive planning and management system during the past few years. However, no materials have been published on the subject.

MASSACHUSETTS

Contact Person: Edward Maguire
Deputy Commissioner
Department of Education
182 Tremont Street
Boston, Massachusetts 02111

Legislation: Chapter 613, 1974. Preparation of school budgets based on programs and objectives.

Publications: Chapter 613, 1974.

Narrative: Massachusetts is developing guidelines providing for a programmatic format for school budgets. Committees have been convened for this purpose.

MINNESOTA

Contact Person:	Dr. Gayle Anderson Department of Education Capitol Square, 550 Cedar Street St. Paul, Minnesota 55101
Legislation:	None
Publications:	User Manual for Program Oriented Budgeting and Accounting System for Minnesota School Districts, 1971.
Narrative:	There has been some exploration of the Program Oriented Budgeting and Accounting System (POBAS) in a few school districts.

MISSISSIPPI

Contact Person: Dr. J. R. Hutchinson, Coordinator
Office of Planning and Evaluation
Department of Education
P.O. Box 771
Jackson, Mississippi 39205

Legislation: None

Publications: None

Narrative: Currently not applying PPBS at the state or local level.

MISSOURI

Contact Person: Duane Graham, Director
Planning and Evaluation
State Department of Education
Jefferson Building
P.O. Box 480
Jefferson City, Missouri 65101

Legislation: None

Publications: Planning/Budgeting Evaluation Manual - for State Agencies only.

Narrative: There has been no move to implement PPBS in local school districts. Recently the Governor of Missouri stated that all state agencies will implement MBO.

MONTANA

Contact Person: Dr. Robert A. Hehman
Director
Finance, Planning and Evaluation Component
Office of the State Superintendent
Helena, Montana 59601

Legislation: None

Publications: None

Narrative: PPBS has really not been implemented in education at the state or local level. Two school districts (Butte and Lewistown) have began to develop School, Planning, Evaluation and Communication Systems.

NEBRASKA

Contact Person: Joseph A. Mara
Director
Planning, Evaluation and Research
Department of Education
233 South 10th Street
Lincoln, Nebraska 68508

Legislation: None

Publications: None

Narrative: One public school system, Lincoln, has been in the process of implementing a program budgeting system for several years. The State Department of Education has developed a computerized system and an implementation manual to aid school systems in the adaption of Handbook II, Revised. Currently, ten school systems are piloting this project.

NEVADA

Contact Person: John R. Gamble
Deputy Superintendent
Department of Public Instruction
Carson City, Nevada 89701

Legislation: None

Publications: None

Narrative: No specific PPBS operating in Nevada schools or on the state level.

NEW HAMPSHIRE

Contact Person: H. Stuart Pickard, Director
Planning and Evaluation Unit
Department of Education
State House Annex
Concord, New Hampshire 03301

Legislation: None

Publications: Proposed Guidelines for Accountability Programs in New Hampshire

Narrative: No school system in New Hampshire is fully involved in PPBS, although a number are involved in various components of a systematic planning model.

NEW JERSEY

Contact Person: Division of Administration and Finance
Department of Education
State of New Jersey
225 West State Street
P.O. Box 2010
Trenton, New Jersey 08625

Legislation: None

Publications: Program Budgeting for New Jersey School Districts

Program Accounting for New Jersey School Districts

Financial Accounting for New Jersey School Districts

Narrative: Department of Education is developing a system of program budgeting and program accounting in accordance with Handbook II, Revised.

NEW MEXICO

Contact Person: Sandra Sawyer
Budget Analyst
Department of Education
Education Building
Santa Fe, New Mexico 87501

Legislation: None

Publications: New Mexico's Program and Financial Planning System

Narrative: The New Mexico Department of Education is entering its fifth year under a combination of MBO, PPBS and Zero-Based Budgeting with the beginning of the budgeting cycle for 1976-77. The success of the system is evident in both fiscal and program accountability. Local school districts are not involved.

NEW YORK

Contact Person: John W. Polley
Associate Commissioner for Research, Planning and Evaluation
The University of the State of New York
The State Education Department
Albany, New York 12224

Legislation: None

Publications: Program Budgeting for School Districts, 1973.

Performance Indicators in Education, 1974.

New York State Pupil Evaluation Program, 1974.

Statewide Report of Pupil Evaluation Program Test Results, 1974.

Narrative: New York has encouraged local school districts to develop their own planning and evaluation systems. The planning and evaluation portions of PPBS have been emphasized by New York.

NORTH CAROLINA

Contact Person: Donald E. Ferguson
Consultant
Division of Planning
North Carolina Department of Public Instruction
Raleigh, North Carolina 27602

Legislation: None

Publications: Program Structure for DPI.

Budget Reports at the Local Level.

Narrative: At the state level, the DPI is utilizing a modified form of program budgeting. Program budgeting at the local level has been partially implemented in a few pilot districts. North Carolina has developed an automated system for converting the line item budget into a program format.

NORTH DAKOTA

Contact Person: H. J. Snortland
Assistant Superintendent
Department of Public Instruction
Bismarck, North Dakota 58505

Legislation: None

Publications: None

Narrative: There are no school districts in North Dakota on a PPBS. A study of the financing of public schools is presently being conducted.

OHIO

Contact Person: Stanley M. Searing
Education Consultant
Division of Planning and Evaluation
Department of Education
Columbus, Ohio 43215

Legislation: None

Publications: Ohio Educational Financial Accounting System - Program Accounting System.

Narrative: Ohio does not use the term PPBS, but they are preparing a financial accounting system supportive of PPBS. This system is now being pilot tested in ten school districts using computer, machine and manual accounting procedures.

OKLAHOMA

Contact Person: Cecil E. Folks
Assistant Superintendent
Finance Division
State Department of Education
Oklahoma City, Oklahoma 73105

Legislation: None

Publications: Financial Accounting for Oklahoma Public Schools

Narrative: Oklahoma is implementing Handbook II, Revised. The following depicts the number of schools involved each year:

1973	5 public schools
1974	7 public schools and 2 Area Vocational
1975	8 public schools and 22 Area Vocational

OREGON

Contact Person: E. A. Sanford, Director
Business and Auxiliary Services
Oregon State Department of Education
942 Lancaster Drive NE
Salem, Oregon 97310

Legislation: None

Publications: Minimum Standards for Public Schools

A Planning Statement on Educational Resources Management Through Systematic Planning, Programming, Budgeting and Evaluation, 1973.

An Orientation to PPBS: The Experience of Two Oregon School Districts.

Two Oregon School Districts, 1971.

Training Package for Implementation of New Accounting and Budgeting System. (Handbook II, Revised), 1973.

Narrative: All progress on PPBS has been generated by the Oregon Department of Education. Oregon is implementing a program accounting system based on Handbook II, Revised. They have numerous pilot districts and hope to slide into PPBS without using the acronym.

PENNSYLVANIA

Contact Person: Charles R. Poad
Program Officer
School Management Services
Bureau of Educational Administration and Management Support Services
Department of Education
Box 911
Harrisburg, Pennsylvania 17126

Legislation: None

Publications: None

Narrative: Pennsylvania is not using PPBS.

RHODE ISLAND

Contact Person: Paul A. Thomas
MIS Specialist
Department of Education
199 Promenade Street
Providence, Rhode Island 02908

Legislation: None

Publications: Memorandum 1, 2, 3, 4 - MIS and PPBS Development, 1971-72.

Seminar on PPBS for a School District, 1972.

Program Budgeting Guide for Rhode Island School Districts, 1974.

Rhode Island Educational MIS Policies and Procedures, 1972.

Narrative: The Board of Regents for Education have adopted a plan for implementing PPBS in local school districts. Three pilot schools have been initiated. Also, program accounting and a management information system are being developed in pilot schools.

SOUTH CAROLINA

Contact Person: R. W. Burnette, Director
Office of Finance
Department of Education
Columbia, South Carolina 29201

Legislation: None

Publications: None

Narrative: South Carolina is in the process of developing a program accounting system for school districts. Pilots will start in 1975-76.

SOUTH DAKOTA

Contact Person: Joe Dobbs
Assistant Auditor General for Local Government
Department of Legislative Audit
State Capitol
Pierre, South Dakota 57501

Legislation: South Dakota Common Law 4-11-6 (1971)
Requires that the Department of Legislative Audit shall prepare and distribute an accounting manual for South Dakota school districts.

South Dakota Common Law 13-11-2 (1973)
Requires that the school district prepare a budget based on the guidelines prescribed by the Auditor General

Publications: None

Narrative: The involvement of South Dakota in the area of program budgeting and accounting began in 1973. An accounting system based on Handbook II, Revised is being implemented by 25% of South Dakota's school districts at this time and will be mandatory for all districts by July 1, 1976. Ten of these districts are in their second year of program budgeting and accounting.

TEXAS

Contact Person: Edward Manigold, Director
Division of Planning Projects
Texas Education Agency
201 East Eleventh Street
Austin, Texas 78701

Legislation: House Bill 169, 1973. PPBS in all state agencies.

Publications: Criteria for Planning, Budgeting and Evaluation, 1974.

Narrative: Texas is currently operating projects which are attempting to strengthen their accountability systems in 14 school districts and 10 regional education service centers. Texas Public Schools are operating under a uniform finance accounting system, but program budgeting is not required.

UTAH

Contact Person: Bernarr S. Furse
Administrative Assistant and Federal Programs
Utah State Board of Education
1400 University Club Building
136 East South Temple Street
Salt Lake City, Utah 84111

Legislation: None

Publications: An Education Program, Planning and Evaluation Design for the Utah State Board of Education, 1973

Narrative: Utah has not approved a PPB System for the public schools, but information on its status has been shared with local school districts. Granite School District developed an MBO system when the U.S. Commissioner of Education, T. H. Bell, was its superintendent. The State Board of Education developed and implemented a PPBS in January of 1973.

VERMONT

Contact Person: Herbert T. Tilley
Director of Planning
Department of Education
Montpelier, Vermont 05602

Legislation: None

Publications: None

Narrative: Vermont has not encouraged PPBS. They provide state department planners to work with local planning groups. Their emphasis is on developing a 1-5 year plan for MBO in local districts.

VIRGINIA

Contact Person:	Dale G. Robinson Director of Planning State Department of Education Richmond, Virginia 23216
Legislation:	None
Publications:	Guide for Preparing a Five-Year Plan Required in Proposed Standards of Quality for 1974-75 and 1975-76. A Plan for Planning, 1974.
Narrative:	Five-year improvement planning is required of all local school districts in Virginia and of the State Department of Education. Several local school districts have implemented PPBS on their own initiative since it is not mandated.

WASHINGTON

Contact Person: Larry Bundy, Director
Management Services
Department of Public Instruction
Old Capitol Building
Olympia, Washington 98504

Legislation: None

Publications: Accounting Manual for Public School Districts in the State of Washington, 1975.

Information System Study Final Report and Long Range Plan, 1974.

Narrative: Washington has established a comprehensive budget and accounting manual which provides for and allows the accumulation of historical data against planned expenditures by program.

WEST VIRGINIA

Contact Person: Aaron Rapking, Jr.
Assistant State Superintendent
Department of Education
Charleston, West Virginia 25305

Legislation: None

Publications: None

Narrative: West Virginia is implementing Handbook II, Revised presently, with one school system being used as a pilot project. A computer cross-walk will be one outcome of this project. A modifed PPBS is in effect now to the extent that all categorical projects are budgeted, accounted for, and reported through state central data processing.

WISCONSIN

Contact Person: Phyllis Hawthorne, SEAR and CAP
Division of Management and Planning Services
Department of Public Instruction
126 Langdon Street
Madison, Wisconsin 53702

Legislation: None

Publications: Chapter 215, Laws of 1971 - PPBS in state agencies.

Planning, Programming, Budgeting and Evaluating Systems for School Districts, 1974.

Increased Productivity: A Potential Response to High Public Service Costs, 1974.

Narrative: Wisconsin has initiated PPBS in state agencies only.

WYOMING

Contact Person: Dr. Mark M. Fox
Assistant Superintendent for Planning, Evaluation, and Information Service
Department of Education
State Office Building West
Cheyenne, Wyoming 82002

Legislation: None

Publications: Plans Model - A Suggested Approach for Meeting the State Boards' Accreditation Requirements for Comprehensive - Systematic Educational Planning, 1974.

Wyoming School Budgeting, Accounting and Reporting - Manual 1 and 2, 1973.

Narrative: All Wyoming schools have implemented the new system of budgeting, accounting and reporting based on Handbook II, Revised.

ACKNOWLEDGMENT

The information included in the report was compiled by Dennis Costerison, Systems Analyst, Division of Planning and Evaluation. His effort in preparing the document was invaluable in determining the status of program accounting in the United States.